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character, of considerable interest and importance to the student of this branch of the law. Then too the history of irrigation, and the administrative and economic problems involved in its development are thoroughly treated, with especial reference to conditions existing in each of the states concerned. Many reforms are suggested by the author as being necessary for the full perfection of the system. The book is certainly a comprehensive survey of the institutions and problems of irrigation, and will prove an excellent source of information for any who are interested in the subject.

W. H. H.

BRITISH RULE AND JURISDICTION BEYOND THE SEAS. By the late Sir Henry Jenkyns. Preface by Sir Courtenay Ilbert. Oxford: Clarendon Press. 1902. pp. xxiii, 300. 8vo.

To the general reader the preface may prove the most interesting part of this book. Sir Courtenay Ilbert and others here give their impressions of Sir Henry Jenkyns, and of his work in the office of Parliamentary Counsel to the Treasury, which he held for many years. One hardly knows of another book where the duties of the Parliamentary Counsel, and his place in the English legislation of to-day, are suggested better than here. To Americans this preface is peculiarly instructive.

The main part of the book deals with the jurisdiction actually exercised by the United Kingdom beyond the territorial limits of Great Britain and Ireland; the means by which such jurisdiction is exercised; and, to some extent, the constitutional theories on which the jurisdiction is based. Taking up the various kinds of British dependencies, and discussing consular jurisdiction and the extraterritorial jurisdiction of British courts, the author states concisely, and very carefully, the limits of the jurisdiction in fact now existing. The references to English statutes are exceedingly numerous. The work has apparently been prepared with great thoroughness, and cannot fail to be of value to the student of government.

J. B. S.

A TREATISE ON THE LAW OF PRIVATE CORPORATIONS. By Henry Osborn Taylor. Fifth edition. New York: The Banks Law Publishing Co. 1902. pp. xiii, 969. 8vo.

The changes in the present edition of this standard work are not very numerous nor very sweeping, the principal one being the addition of some eight hundred recent adjudications by way of citation, together with such modifications of the text as seemed necessary to make it conform to the present state of the law. There has been added also a brief discussion of the so-called "Securities Companies," — necessarily, perhaps, somewhat inadequate because of the absence of decisions on the important question of their legality. But the most striking feature of Mr. Taylor's work, in this as in former editions, is his frank rejection of the doctrine that corporations are distinct entities — legal *personæ*, — a doctrine supposedly established among the fundamental conceptions of the law. "Corporation" in Mr. Taylor's terminology has a double signification: on the one hand it may mean "the sum of legal relations subsisting in respect to the corporate enterprise"; on the other it is used to designate "the body of individuals in whom and their appointees are vested the corporate powers." The second meaning obviously accords with the popular notion; the former is Mr. Taylor's substitute for the "legal entity" theory. His conception avoids certain theoretical difficulties raised by the "entity" theory, as, for example, the question whether corporations may properly sue on stock subscriptions made before incorporation, and questions arising out of "double incorporation"; on the other hand it seems not to square so well with the diverse citizenship rule of the United States courts, and it involves difficulties in the matter of title to corporate property. Inasmuch, however, as the exponents of the two oppos-